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Scale of assessments for the apportionment of the expenses of the United Nations

Report of the Fifth Committee

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I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 134 is set out in the report of the Committee contained in document A/67/502.

2. The Fifth Committee resumed its consideration of the item at its 22nd meeting, on 24 December 2012. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary record (A/C.5/67/SR.22).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Reports of the Committee on Contributions (A/66/11 and A/67/11);

(b) Report of the Secretary-General on multi-year payment plans (A/67/75).

II. Consideration of draft resolution A/C.5/67/L.6

4. At its 22nd meeting, on 24 December, the Committee had before it a draft resolution entitled "Scale of assessments for the apportionment of the expenses of the United Nations" (A/C.5/67/L.6), submitted by the Chair on the basis of informal consultations coordinated by the representative of Bangladesh.

5. At the same meeting, the Committee adopted draft resolution A/C.5/67/L.6 without a vote (see para. 6).

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III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

The General Assembly,

Recalling its previous resolutions and decisions on the scale of assessments for the apportionment of the expenses of the United Nations, including its resolutions 55/5 B and C of 23 December 2000, 57/4 B of 20 December 2002, 58/1 B of 23 December 2003, 61/237 of 22 December 2006 and 64/248 of 24 December 2009,

Reaffirming Article 17 of the Charter of the United Nations and rule 160 of its rules of procedure,

Recalling paragraphs 5 and 6 of its resolution 58/1 B,

Having considered the reports of the Committee on Contributions on its seventy-first[1] and seventy-second[2] sessions and the report of the Secretary-General on multi-year payment plans,[3]

1. *Reaffirms* that the determination of the scale of assessments for the apportionment of the expenses of the United Nations shall remain the prerogative of the General Assembly;

2. *Also reaffirms* the fundamental principle that the expenses of the Organization shall be apportioned broadly according to capacity to pay;

3. *Further reaffirms* the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17, paragraph 2, of the Charter of the United Nations;

4. *Reaffirms* that the Committee on Contributions as a technical body is required to prepare the scale of assessments strictly on the basis of reliable, verifiable and comparable data;

5. *Decides* that the scale of assessments for the period 2013-2015 shall be based on the following elements and criteria:

(a) Estimates of gross national income;

(b) Average statistical base periods of three and six years;

(c) Conversion rates based on market exchange rates, except where that would cause excessive fluctuations and distortions in the income of some Member States, when price-adjusted rates of exchange or other appropriate conversion rates should be employed, taking due account of its resolution 46/221 B of 20 December 1991;

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[1] *Official Records of the General Assembly, Sixty-sixth Session, Supplement No. 11* (A/66/11).

[2] Ibid., *Sixty-seventh Session, Supplement No. 11* (A/67/11).

[3] A/67/75.

(d) The debt-burden approach employed in the scale of assessments for the period 2010-2012;

(e) A low per capita income adjustment of 80 per cent, with a threshold per capita income limit of the average per capita gross national income of all Member States for the statistical base periods;

(f) A minimum assessment rate of 0.001 per cent;

(g) A maximum assessment rate for the least developed countries of 0.01 per cent;

(h) A maximum assessment rate of 22 per cent;

6. *Notes* that the application of the current methodology, as set out above, reflects changes in the relative economic situations of the States Members of the United Nations;

7. *Also notes* that changes in Member States' shares in world gross national income result in changes in relative capacity to pay, which should be more accurately reflected in the scale of assessments;

8. *Recognizes* that the current methodology can be enhanced, bearing in mind the principle of capacity to pay;

9. *Also recognizes* the need to study the methodology in depth and in an effective and expeditious manner, taking into account the views expressed by Member States;

10. *Requests* the Committee on Contributions, in accordance with its mandate and the rules of procedure of the General Assembly, to review and make recommendations on the elements of the methodology of the scale of assessments in order to reflect the capacity of Member States to pay, and to report thereon to the Assembly by the main part of its seventieth session;

11. *Resolves* that the scale of assessments for the contributions of Member States to the regular budget of the United Nations for 2013, 2014 and 2015 shall be as follows:

Member State	*Percentage*
Afghanistan	0.005
Albania	0.010
Algeria	0.137
Andorra	0.008
Angola	0.010
Antigua and Barbuda	0.002
Argentina	0.432
Armenia	0.007
Australia	2.074
Austria	0.798
Azerbaijan	0.040
Bahamas	0.017

Member State	*Percentage*
Bahrain	0.039
Bangladesh	0.010
Barbados	0.008
Belarus	0.056
Belgium	0.998
Belize	0.001
Benin	0.003
Bhutan	0.001
Bolivia (Plurinational State of)	0.009
Bosnia and Herzegovina	0.017
Botswana	0.017
Brazil	2.934
Brunei Darussalam	0.026
Bulgaria	0.047
Burkina Faso	0.003
Burundi	0.001
Cambodia	0.004
Cameroon	0.012
Canada	2.984
Cape Verde	0.001
Central African Republic	0.001
Chad	0.002
Chile	0.334
China	5.148
Colombia	0.259
Comoros	0.001
Congo	0.005
Costa Rica	0.038
Côte d'Ivoire	0.011
Croatia	0.126
Cuba	0.069
Cyprus	0.047
Czech Republic	0.386
Democratic People's Republic of Korea	0.006
Democratic Republic of the Congo	0.003
Denmark	0.675
Djibouti	0.001
Dominica	0.001
Dominican Republic	0.045
Ecuador	0.044

Member State	*Percentage*
Egypt	0.134
El Salvador	0.016
Equatorial Guinea	0.010
Eritrea	0.001
Estonia	0.040
Ethiopia	0.010
Fiji	0.003
Finland	0.519
France	5.593
Gabon	0.020
Gambia	0.001
Georgia	0.007
Germany	7.141
Ghana	0.014
Greece	0.638
Grenada	0.001
Guatemala	0.027
Guinea	0.001
Guinea-Bissau	0.001
Guyana	0.001
Haiti	0.003
Honduras	0.008
Hungary	0.266
Iceland	0.027
India	0.666
Indonesia	0.346
Iran (Islamic Republic of)	0.356
Iraq	0.068
Ireland	0.418
Israel	0.396
Italy	4.448
Jamaica	0.011
Japan	10.833
Jordan	0.022
Kazakhstan	0.121
Kenya	0.013
Kiribati	0.001
Kuwait	0.273
Kyrgyzstan	0.002
Lao People's Democratic Republic	0.002

Member State	*Percentage*
Latvia	0.047
Lebanon	0.042
Lesotho	0.001
Liberia	0.001
Libya	0.142
Liechtenstein	0.009
Lithuania	0.073
Luxembourg	0.081
Madagascar	0.003
Malawi	0.002
Malaysia	0.281
Maldives	0.001
Mali	0.004
Malta	0.016
Marshall Islands	0.001
Mauritania	0.002
Mauritius	0.013
Mexico	1.842
Micronesia (Federated States of)	0.001
Monaco	0.012
Mongolia	0.003
Montenegro	0.005
Morocco	0.062
Mozambique	0.003
Myanmar	0.010
Namibia	0.010
Nauru	0.001
Nepal	0.006
Netherlands	1.654
New Zealand	0.253
Nicaragua	0.003
Niger	0.002
Nigeria	0.090
Norway	0.851
Oman	0.102
Pakistan	0.085
Palau	0.001
Panama	0.026
Papua New Guinea	0.004
Paraguay	0.010

Member State	*Percentage*
Peru	0.117
Philippines	0.154
Poland	0.921
Portugal	0.474
Qatar	0.209
Republic of Korea	1.994
Republic of Moldova	0.003
Romania	0.226
Russian Federation	2.438
Rwanda	0.002
Saint Kitts and Nevis	0.001
Saint Lucia	0.001
Saint Vincent and the Grenadines	0.001
Samoa	0.001
San Marino	0.003
Sao Tome and Principe	0.001
Saudi Arabia	0.864
Senegal	0.006
Serbia	0.040
Seychelles	0.001
Sierra Leone	0.001
Singapore	0.384
Slovakia	0.171
Slovenia	0.100
Solomon Islands	0.001
Somalia	0.001
South Africa	0.372
South Sudan	0.004
Spain	2.973
Sri Lanka	0.025
Sudan	0.010
Suriname	0.004
Swaziland	0.003
Sweden	0.960
Switzerland	1.047
Syrian Arab Republic	0.036
Tajikistan	0.003
Thailand	0.239
The former Yugoslav Republic of Macedonia	0.008
Timor-Leste	0.002

Member State	*Percentage*
Togo	0.001
Tonga	0.001
Trinidad and Tobago	0.044
Tunisia	0.036
Turkey	1.328
Turkmenistan	0.019
Tuvalu	0.001
Uganda	0.006
Ukraine	0.099
United Arab Emirates	0.595
United Kingdom of Great Britain and Northern Ireland	5.179
United Republic of Tanzania	0.009
United States of America	22.000
Uruguay	0.052
Uzbekistan	0.015
Vanuatu	0.001
Venezuela (Bolivarian Republic of)	0.627
Viet Nam	0.042
Yemen	0.010
Zambia	0.006
Zimbabwe	0.002
Total	**100.000**

12. *Takes note* of the report of the Secretary-General on multi-year payment plans[3] and the related conclusions and recommendations of the Committee on Contributions;[2]

13. *Reaffirms* paragraph 1 of its resolution 57/4 B;

14. *Encourages* Member States in arrears with their assessed contributions to the United Nations to consider submitting multi-year payment plans;

15. *Notes* that the Committee on Contributions conducted a review of its working methods during its seventy-second session, and requests it to keep them under review;

16. *Resolves* that:

(a) Notwithstanding the terms of financial regulation 3.9 of the Financial Regulations and Rules of the United Nations,[4] the Secretary-General shall be empowered to accept, at his discretion and after consultation with the Chair of the Committee on Contributions, a portion of the contributions of Member States for the calendar years 2013, 2014 and 2015 in currencies other than the United States dollar;

[4] See ST/SGB/2003/7 and Amend.1.

(b) In accordance with financial regulation 3.8,[4] the Holy See, which is not a member of the United Nations but which participates in certain of its activities, shall be called upon to contribute towards the expenses of the Organization for 2013, 2014, and 2015 on the basis of a notional assessment rate of 0.001 per cent, which represents the basis for the calculation of the flat annual fees to be charged to the Holy See in accordance with General Assembly resolution 44/197 B of 21 December 1989;

17. *Decides* that the rate of assessment for South Sudan, admitted to membership in the United Nations on 14 July 2011, shall be 0.003 per cent for 2011 and 2012;

18. *Also decides* that South Sudan shall contribute at the rate of one twelfth of this percentage for each full month of membership in 2011;

19. *Further decides* that the contributions of South Sudan for 2011 and 2012 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peacekeeping operations, the contributions of South Sudan, as determined by the level of contributions for peacekeeping operations to which it is assigned in 2011 and 2012, pursuant to the provisions of Assembly resolution 55/235 of 23 December 2000, shall be calculated in proportion to the calendar year;

20. *Decides* that the assessments of South Sudan for 2011 and 2012 shall be taken into account as miscellaneous income under financial regulation 3.13;[4]

21. *Also decides* that, in accordance with financial regulation 3.7[4] the advance of South Sudan to the Working Capital Fund shall be calculated by the application of its rate of assessment for 2011 to the authorized level of the Fund and should be added to the Fund, pending its incorporation in a 100 per cent scale.